

**INSTRUCTIONS**  
For  
Educational Requirement Form  
(See Board Rule 3.1-3.10 and Accountancy Law)

**Please note: If your degree has been earned but will be conferred at a later date, you must contact the Arkansas State Board of Public Accountancy before submitting an application [refer to 3.3(c)].**

1. **COLLEGES & UNIVERSITIES ATTENDED:** Please list in **reverse order** beginning with the most recent school attended.

Enter the number of hours for which credit was given at each school attended. Be sure not to duplicate hours for courses transferred to another school.

**AACSB (Association to Advance Collegiate Schools of Business) accredited Accounting programs, business schools and colleges of business (See Board Rule 3.1 (b) and 3. 2(a))**

- If you have earned a Masters Degree in Accounting from an AACSB accredited program or department, you do not have to complete sections 2 and 3 of the Educational Requirement form.
- If you have earned a Masters Degree from an AACSB accredited business school or college of business, complete sections 1 and 2 of the Educational Requirement form only.
- If you have earned a Baccalaureate degree from an AACSB accredited business school or college of business and have acquired at least 150 semester hour credits, complete sections 1 and 2 of the Educational Requirement form only.

If you do not meet the **AACSB** accredited program, department, school of business, or business college exception as defined in Board Rule 3. 2(a)i-iv, you must have at least a baccalaureate degree from a level three accredited institution as defined in Board Rule 3. 1(b) with 150 semester hours earned and should therefore complete sections 2 and 3 of the Educational Requirement form.

If your school is not on a semester basis, you should use standard conversions to complete your hours. This information should be obtained from the registrar's office and included with the documentation showing your computation of semester hours. If you have a combination of semester credits and quarter hours, you can convert the quarter hours to semester credits by multiplying the quarter hours by 2 and then dividing by 3.

Candidates who have completed courses at non-accredited institutions as defined in Board Rule 3.1(b)(3) must have their educational credentials evaluated by a member of the National Association of Credential Evaluation Service (NACES). Candidates should obtain forms on which to request evaluations from the evaluating agency. For a listing, please visit the website of the National Association of Credential Evaluation Services at [www.naces.org](http://www.naces.org). The transcript evaluation must show a course-by-course breakdown of accounting, business-related, and general education subjects.

2. **ACCOUNTING REQUIREMENTS:** You should use the College Codes from the college-attended section in the college code column.
3. **NON-ACCOUNTING REQUIREMENTS:** These are business courses other than accounting, with a minimum grade of "C" in each course, at the undergraduate or graduate level.

### **Degree Codes**

NONE	Extra school, degree not received
AAS	Associate of Applied Science
BA	Bachelor of Arts
BA/MA	BA/MA
BA/MBA	Bachelor of Arts/MBA
BA/OTHER	BA in any field
BBA	BBA
BBA/MACC	BBA and Master's in Accounting
BBA/MBA	BBA/MBA
BBA/MS	BBA/MS
BS	Bachelor of Science
BS ACCT	Bachelor of Science in Accounting
BS/JD	BS/Juris Doctorate (law)
BS/MBA	BS/Master Business Admin
BS/MPA	BS/M Public Admin
BS/MS	BS/Master Science
BSBA	BS in Business Administration
JD	Jurist Doctorate (law)
MA	Master of Arts
MBA	MBA
MBA/JD	MBA/JD (law)
MS	Master of Science
MS/ACCT	Master of Science Accounting
MS/TAX	Master of Science Tax
PHD	Doctor of Philosophy
PHD/ACCT	Ph. D. in Accounting